

aged children have special needs. Their parents are under tremendous pressures. We need to recognize this and help them every way we can.

And there is one more thing that I think we need to think about as policymakers. Over and over again, American parents are saying that they need more time with their kids. Moms and dads need more options, more choices and more flexibility in the workplace. Over the years I have focused my work in Congress developing what I call "family friendly" policies that give moms and dads those choices. I have sponsored legislation and have long advocated these kinds of policies for the federal government. Some of these now in effect as public law are:

1) Telecommuting. Allowing employees to work at home or at a central telecommuting center nearby equipped with a computer, phone, fax, and other office tools. That allows parents to do their jobs at home or near home and gives them more time to be with their families. The first federal telecommuting center opened several years ago in Winchester in my congressional district, and more are springing up as the idea takes hold.

2) Job Sharing. Splitting job duties to allow employees who want to work part-time the opportunity to be in the workforce and bring home a paycheck, but also to have time to spend with their families, or get an advanced degree, or take care of an aging parent, or fulfill other needs.

3) Leave Sharing. Allowing employees to donate annual leave to help a fellow employee who needs extra time off for their own health needs or to care for family members. It kindles the spirit of community by allowing employees to help out their fellow worker, and its costs the employer nothing.

4) Child Care. Providing on-site or near-site child care centers in federal buildings. It was my legislation several years back that allowed child care centers to be housed in federal buildings to help federal employees and others with child care needs.

I have also worked in Congress with others to implement for federal workers the policy of flextime—the staggering of work hours to allow one working parent to come in early while the other gets the kids off to school and comes in later. The earlybird gets off in time to be at home at the end of the school day so that the problem of "latch-key children" does not arise.

Just as we have implemented these policies in the federal workplace, I think we in Congress need to talk about and to look at what we might be able to do to encourage employers in the private sector to give these kinds of choices and options to their employees as well. Maybe we ought to provide incentives or find ways to reward companies which provide more flexibility in the workplace for their employees.

But here in Congress, let's not just expand more government programs. Let's give American families what they really want and need—their own money. Their own choices. Flexibility. Options. The time has come to give all tax-paying families with children broad-based tax reductions. I urge my colleagues to support this bill.

H.R. 3583

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Family Friendly Tax Relief Act of 1998".

#### SEC. 2. \$1,000 CHILD TAX CREDIT FOR CHILDREN UNDER AGE 5.

(a) IN GENERAL.—Section 24 of the Internal Revenue Code of 1986 (relating to child tax credit) is amended by redesignating subsections (e) and (f) as subsections (g) and (h), respectively, and by inserting after subsection (e) the following new subsection:

"(f) \$1,000 CREDIT FOR QUALIFYING CHILDREN UNDER AGE 5.—

"(1) IN GENERAL.—Subsection (a) shall be applied by substituting '\$1,000' for '\$500' with respect to any qualifying child who has not attained the age of 5 as of the close of the calendar year in which the taxable year of the taxpayer begins.

"(2) COORDINATION WITH DEPENDENT CARE CREDIT.—This subsection shall apply to a taxpayer for a taxable year only if the taxpayer elects not to have section 21 apply for such year."

(b) CONFORMING AMENDMENT.—Subparagraph (1) of section 6213(g)(2) of such Code is amended by striking "section 24(e)" and inserting "section 24(f)".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1997.

#### SEC. 3. CHILD TAX CREDIT ALLOWED IN DETERMINING ALTERNATIVE MINIMUM TAX LIABILITY.

(a) IN GENERAL.—Subsection (a) of section 26 of the Internal Revenue Code of 1986 is amended by inserting "(other than the credit allowed by section 24)" after "credits allowed by this subpart".

(b) CONFORMING AMENDMENT.—Section 24 of such Code is amended by inserting after subsection (f) (as added by section 2) the following new subsection:

"(g) LIMITATION BASED ON AMOUNT OF TAX.—The aggregate credit allowed by this section for the taxable year shall not exceed the sum of—

"(1) the taxpayer's regular tax liability for the taxable year reduced by the sum of the credits allowed by sections 21, 22, 23, 25, and 25A, plus

"(2) the tax imposed by section 55 for such taxable year."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1997.

IN HONOR OF ROBERT A. POOLE

**HON. DENNIS J. KUCINICH**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Monday, March 30, 1998*

Mr. KUCINICH. Mr. Speaker, I rise today to honor Robert A. Poole, a man who is dedicated to his family, his country and his community. He was honored on March 28, 1998 by the Veterans of Foreign Wars for his leadership in the organization.

Robert served in the United States Army from 1968–1970 and was sent to Vietnam with I-Core and the 101st Airborne Division in 1969. He has been active in the VFW since 1979 and is a life member of Andrew A. Bachleda Post 2850 on West 61st Street in Cleveland, Ohio. Robert served as Post Commander twice and also became active in the County Council, serving as Commander from 1989–1990. He has been involved in District Seven and was honored as a five star Cottie Commander and all state Quartermaster. Robert has served on numerous committees and

has held countless chairmanships. He is currently Cuyahoga County Council Commander.

His wife, Susan, his sons, Robert, Matthew, Brian, and his grandchildren must be proud of the dedication Robert has shown to them and to his community. My fellow colleagues, please join me in recognizing a truly great American.

#### FAIRNESS FOR SMALL BUSINESS AND EMPLOYEES ACT OF 1998

SPEECH OF

**HON. ROBERT E. ANDREWS**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Thursday, March 26, 1998*

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 3246) to assist small businesses and labor organizations in defending themselves against government bureaucracy; to ensure that employees entitled to reinstatement get their jobs back quickly; to protect the right of employers to have a hearing to present their case in certain representation cases; and to prevent the use of the National Labor Relations Act for the purpose of disrupting or inflicting economic harm on employers:

Mr. ANDREWS. Mr. Chairman, this list will be used to keep these troublemakers from interfering with the operations of companies and businesses throughout the country. The problem is, however, these troublemakers are not troublemakers at all. On this list will be working men and women who are no different from the tens of millions of working Americans who have chosen to exercise their right to organize.

This bill, therefore, affects not only the "undercover union agent" whom the proponents of this bill fear so much. It affects all working Americans by encouraging potential employers to make unsupported, unjustified, and unfair decisions about whom to hire. We as lawmakers have done much to ensure that the hiring of workers is done in a non-discriminatory and fair manner. By passing this bill, we will undo that progress and prompt a return to practices of unwarranted retribution and illegitimate blacklisting.

Mr. Chairman, I oppose the bill and urge my colleagues to join me in opposition.

TRIBUTE TO MR. JOSEPH C. SANDERS

**HON. JAMES E. CLYBURN**

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

*Monday, March 30, 1998*

Mr. CLYBURN. Mr. Speaker, I rise today in recognition of May 23, 1998 as "Joe Sanders Day" in Moncks Corner, South Carolina. Joseph C. Sanders is a successful businessman and true humanitarian. Born in the Berkeley County town of Cross, he moved to Moncks Corner at a very early age where he attended the public schools. In 1958, "Joe Cleve," as he is affectionately known, graduated from Berkeley Training High School and matriculated at South Carolina State College (State) in Orangeburg, South Carolina. Upon graduating from State in 1962 he was drafted into the United States Army and served for two years.